

such larger amount as the Secretary of the Treasury may prescribe, or in other approved form. Except as provided below in this paragraph, there shall be shown on the bond, or on a separate listing which refers to and is made a part of the bond, a pro forma list of shipments on board the departing carrier for which Shipper's Export Declarations have not been filed with the Customs Director. The list shall show for each such shipment the name of the shipper, the country to which exported, marks and numbers of the packages, the number and kind of packages, a description of the goods and the value (or estimated value). However, where such waiver will not interfere with the ability of the Customs Director to check on performance under the bond, or with the identification of the shipment for purposes of obtaining statistical information in the event of failure of performance under the bond, the Customs Director may waive the requirement for the pro forma list of shipments for which declarations are missing, or may accept a list containing less than the items of information enumerated above. Approval of bonds and administration of the provisions of the regulations in this part relating to performance by carriers under such bonds, including remission and mitigation of penalties incurred by the carriers, are hereby delegated to the Commissioner of Customs or his delegate to be carried out in accordance with the provisions of section 623 of the Tariff Act of 1930, as amended, and the regulations of the U.S. Customs Service issued pursuant thereto.

[41 FR 9134, Mar. 3, 1976, as amended at 58 FR 41425, Aug. 4, 1993]

Subpart C—Special Provisions Applicable Under Particular Circumstances

§ 30.30 Values for certain types of transactions.

The following special arrangements govern the values to be reported for shipments of the following unusual types:

(a) *Subsidized exports of agricultural products.* Where provision is made for the payment of an export subsidy to

the exporter for the exportation of agricultural commodities under a program of the Department of Agriculture, the value required to be shown on the export declaration is the f.a.s. value as defined in § 30.7(q), based on the selling price paid by the foreign importer, excluding the amount of the subsidy.

(b) *GSA exports of excess personal property.* For exports of General Services Administration excess personal property, the value to be shown on the Shipper's Export Declaration will be the total of the estimated "fair value," if any, at which the property was transferred to GSA by the holding agency, plus charges, when applicable, to the port of export, such as packing, rehabilitation, inland freight or drayage. The estimated "fair value" may be zero, or it may be a percentage of the original or estimated acquisition costs. (Export Declarations for such shipments will bear the notation "Excess Personal Property, GSA Regulations 1-III, 303.03.")

§ 30.31 Identification of certain non-statistical and other unusual transactions.

In order to enable the Bureau of the Census to make a judgment as to the statistical or other status of certain export transactions, Shipper's Export Declarations covering the following types of transactions should carry a statement beneath the commodity description clearly identifying the transactions as such:

(a) Merchandise exported for repair only, and other temporary exports to be returned to the United States which are not sold and do not enter the trade of the country to which shipped, e.g., merchandise for exhibition (not for exhibition and possible sale), horses or other animals for breeding or grazing, etc.

(b) The return of merchandise previously imported for repair only and other returns to the foreign shipper of temporarily imported merchandise (declared as such on importation) on which no alteration or processing has been performed; e.g., foreign merchandise being returned to the country of origin after importation into the United States for exhibition only.

§ 30.32

(c) Shipments of material in connection with construction, maintenance, and related work being done on projects for the U.S. Armed Forces. Equipment and other material shipped for temporary use on such projects and intended for return to the United States should be identified separately from construction material or other goods which will become a part of or which will be consumed in the construction or maintenance work.

§ 30.32 [Reserved]

§ 30.33 Vessels, planes, cargo vans, and other carriers and containers sold foreign.

(a) Vessels, locomotives, rail cars, ferries, trucks, other vehicles, trailers, pallets, cargo vans, lift vans, or similar shipping containers are not considered "shipped" in terms of these regulations in this part when they are moving, either loaded or empty, without transfer of ownership or title, in their capacity as carriers of merchandise or as instruments of such carriers, and Shipper's Export Declarations are not required therefor when so moving.

(b) However, Shipper's Export Declarations shall be filed for such items, when moving as merchandise pursuant to sale or other transfer from ownership in the United States to ownership abroad. When a new vessel built in the United States for foreign account clears under a certificate of record (Commerce Form 1316) a Shipper's Export Declaration must be furnished by the agents or prepared by Customs for statistical purposes. If a vessel, car, vehicle, or container, whether in service or newly built or manufactured, is sold or transferred to foreign ownership while in the Customs area of the United States or at a port in such area, Shipper's Export Declarations shall be filed in accordance with the general requirements of the regulations in this part, at the port through or from which the vessel, car, vehicle, or container first leaves the United States after sale or transfer. If the vessel, car, vehicle, or shipping container is outside the Customs area of the United States at the time of sale or transfer to foreign ownership, Shipper's Export Declarations shall be filed at the last port of clearance or departure from the United

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States prior to sale or transfer. The country of destination to be shown on the Shipper's Export Declaration for vessels sold foreign is the country of new ownership. The country for which the vessel clears, or the country of registry of the vessel, should not be reported as the country of destination on the Shipper's Export Declaration unless such country is the country of new ownership.

§ 30.34 Return of exported cargo to the United States prior to reaching its final destination.

(a) When a vessel carrying cargo which cleared from a port in the U.S. Customs area returns to the U.S. Customs area before it reaches its destination and discharges any or all of its cargo in the United States, the Customs Director at the port of unlading shall notify the Foreign Trade Division, Bureau of the Census, of this fact. The letter of notification shall contain the following information: Name of the carrier, dates of clearance, manifest numbers assigned at the various Customs ports at which cargo was laden and the final disposition of all cargo. If the vessel returns to the port at which the cargo was originally laden, the letter of notification shall also include the bill of lading numbers shown on each export declaration filed at the time of clearance.

(b) For shipments by air where the Shipper's Export Declarations are filed at the port of lading, if it becomes necessary because of an emergency to unload part or all of the cargo at another port in the U.S. Customs area (other than the port in Puerto Rico or U.S. Possession which is its final destination), the Shipper's Export Declarations filed at the port of lading need not be cancelled if the merchandise is reladen on another plane at the second port within a reasonable time and proceeds to its country of destination. If there is unreasonable delay in reloading, the originally filed declarations should be cancelled and new declarations should be filed at the second port of lading. If for any reason, the merchandise remains permanently in the United States, the Customs Director at the first port of lading must be notified